

COMMONWEALTH OF VIRGINIA
LEASE ACCOUNTING SYSTEM

Revised - 01 April 1991

LEASE TRANSACTION PACKAGE

1 of 3

GENERAL LEASE INFORMATION

Note: No Batch Header needed. Forms LAS 1, 2, 3 must be stapled together.

ACTION CODE: A=ADD R=RENEW C=CHANGE (Correction) ☐AGENCY NUMBER: (3 Numeric Characters) AGENCY NAME: (Up to 21 Characters) INPUT FISCAL YEAR: (Current Fiscal Year End - June 30th) (YYYY) / —

CIRCLE: LESSEE or LESSOR CIRCLE: LEASE OR SUBLEASE

PAYMENT IS CHARGED/CREDITED (Circle) TO (CARS) FUND: and PROGRAM: LAS FUND DESCRIPTION: LAS FUND/DIVISION NUMBER: LEASE NUMBER: (1 to 4 Numeric Characters)

LEASE DESCRIPTION: (Up to 35 Alpha/Numeric Characters)

BEGINNING-INCEPTION/RENEWAL (1st Payment) DATE: (MM-YYYY) — ENDING (Last Payment) DATE: (MM-YYYY) — TIMING OF PAYMENT: (Due at) B=BEGINNING E=END (of Payment Period)

CATEGORY TYPE: (Circle Number)

01-LAND	11-LAND	-	TRANSFER OF OWNERSHIP
02-LAND & BUILDING	12-LAND & BUILDING	-	TRANSFER OF OWNERSHIP
^a 03-BUILDING	^b 13-BUILDING	-	TRANSFER OF OWNERSHIP
04-PART OF BUILDING	^c 14-PART OF BUILDING	-	TRANSFER OF OWNERSHIP
05-EQUIPMENT	15-EQUIPMENT	-	TRANSFER OF OWNERSHIP

^a ☐ Check if mobile/temporary building or part of multiple building complex, and use Text 'C' only, or not checked, use Category 02, or explain.^b If Text 'A' or 'B' is YES, use Category 12 instead of 13, or explain.... Explain:
(a,b,c)

IF CATEGORY 02 (Land & Building) COMPLETE THE FOLLOWING:

Note: If Renewal, adjust from original to current Fair Market Value.

CURRENT FAIR MARKET VALUE OF BUILDING	=	<input type="text"/>	(BV)
CURRENT FAIR MARKET VALUE OF LAND	=	<input type="text"/>	(LV)
TOTAL FAIR MARKET VALUE	=	<input type="text"/>	(TV)
PERCENT LAND OF TOTAL (LV/TVX100=%)	=	<input type="text"/>	%
IS LAND EQUAL TO OR GREATER THAN 25% OF THE TOTAL FAIR VALUE? <input type="text"/>			

Note: If YES, DOA will determine if lease is "Split" Capital/Operating lease